

Chart of Accounts Changes FY 2016

Added / Deleted / Changed	Account Number	Account Title	Restrictions (If Any)
A	80	Cash on Deposit with Other Fiscal Agents	
C	505	Credit Memorandum / Reserved Overpayment / Unreserved Overpayment	
D	506	Billed Unearned Receivable	
A	507	Earned Receivable Sent to Collection	
A	508	Vendor Refund Expenditure Holding Account	
A	509	Travel Advances Receivable	
A	579	Reserve for External Loans Receivable (Asset Offset)	
D	812	Vehicles COP Financed	
D	814	Furniture COP Financed	
D	816	EDP Equipment COP Financed	
D	818	EDP IT Equipment COP Financed	
D	829	Rights of Way and Easements	
C	851	Tangible Rights of Way – Land Held	
D	854	Prisons	
D	855	Prisons COP Financed	
C	856	Improvements Other than Land Improvements and Improvements to Buildings	
C	857	Land Improvements	
C	858	Infrastructure – Depreciable	
D	859	Infrastructure - Bridge	
C	860	Infrastructure – Modified Approach	
D	862	Construction in Progress COP Financed	
C	877	Accumulated Depreciation – Rights of Way	
C	878	Accumulated Amortization – Other Intangible Capital Assets	
A	885	Memo BSA	
A	886	Memo Contra BSA	
A	887	Pending Asset BSA	
A	935	Investments – Fixed Income	For ICA Use Only
A	936	Investments – Equities	For ICA Use Only
A	937	Investments – Other	For ICA Use Only
A	938	Investments – Valuation Changes	For ICA Use Only
A	951	Unamortized Loan Costs	

Added / Deleted / Changed	Account Number	Account Title	Restrictions (If Any)
A	952	Accrued Loan Revenue Offset	
A	981	Loans Authorized but Unused	
A	982	Loan Authorization Offset	
A	983	Borrowing Authorized by Not Taken	
A	984	Borrowing Authorized Offset	
A	1206	Deposit of Prepayments	
A	1291	LT Acct Ins Loss – Medical	For ICA Use Only
A	1292	LT Acct Ins Loss – Medical Unreported	For ICA Use Only
A	1293	LT Acct Ins Loss – Apport.	For ICA Use Only
A	1294	LT Acct Ins Loss – Apport. Unreported	For ICA Use Only
A	1295	LT Acct Ins Loss – Rehab.	For ICA Use Only
A	1296	LT Acct Ins Loss – Rehab Unreported	For ICA Use Only
A	1297	LT Acct Ins Loss – No Ins.	For ICA Use Only
A	1298	LT Acct Ins Loss – No Ins. Unreported	For ICA Use Only
A	1299	LT Acct Ins Loss – Insolvent Carriers	For ICA Use Only
A	1536	Treasurer's Conversion Deposit Clearing	For Treasurer and GAO Use Only
A	1590	Intercepts Payable	
A	1599	State Payable	
A	1601	Oblig Under Securities Lending	For ICA Use Only
A	1602	Statutory Deposits	For ICA Use Only
A	1606	Deferred Revenue – Taxes	For ICA Use Only
A	1730	Current Accr Ins Loss – Medical	For ICA Use Only
A	1733	Current Accr Ins Loss – No Ins.	For ICA Use Only
A	1734	Current Accr Ins Loss – Insolvent Carriers	For ICA Use Only
A	1737	Current Accr Ins Loss Apport	For ICA Use Only
A	1738	Current Accr Ins Loss – Rehab	For ICA Use only

Added / Deleted / Changed	Account Number	Account Title	Restrictions (If Any)
D	1606	Billed Unearned Revenue	
A	1615	Sales Tax Liability	
A	1616	Use Tax Liability	
A	1730	External Loans Payable – Long Term	
A	1731	Accrued Loan Expense Offset	
A	2147	Payment Voucher Clearing	For Treasurer and GAO Use Only
A	3008	Quasi Fund Warrant Redemption	
A	3009	Pool Fund – Investment Equity	
A	4830	Other Financing Sources - Offset to Capital Lease Recording	
D	6056	Military Subsistence	
A	6059	Payroll Additive	
A	6092	Personal Services Excluded from Cost Allocation	For DES and CHA use only.
A	6195	ERE Excluded from Cost Allocation	For DES and CHA use only.
A	6292	Professional & Outside Services Excluded from Cost Allocation	For DES and CHA use only.
A	6293	Vendor Travel - Non-Reportable	
A	6592	Travel In-State Excluded from Cost Allocation	For DES and CHA use only.
A	6692	Travel Out-of-State Excluded from Cost Allocation	For DES and CHA use only.
A	6876	Scholarships Paid to Individuals	To be used only with the prior approval of the State Comptroller.
A	6892	Aid to Organizations & Individuals Excluded from Cost Allocation	For DES and CHA use only.
A	7092	Other Operating Expenditures Excluded from Cost Allocation	For DES and CHA use only.
A	7572	Industrial Commission Payments to Claimants - Confidential	For ICA Use only.
D	7911	Depreciation Expense - Buildings & Building Improvements	
A	7912	Depreciation and Amortization Expenses	
D	7921	Depreciation Expense - Highways & Roads	
D	7923	Depreciation Expense - Bridges	
D	7925	Depreciation Expense – Other Infrastructure	
D	7931	Depreciation Expense - Improvements Other Than Buildings, Highways & Bridges	

Added / Deleted / Changed	Account Number	Account Title	Restrictions (If Any)
D	7941	Depreciation Expense – Vehicles	
D	7951	Depreciation Expense – Furniture	
D	7955	Depreciation Expense – Works of Art & Historical Treasures	
D	7961	Depreciation Expense – Computer Equipment	
D	7966	Depreciation Expense - Telecommunications Equipment	
D	7971	Depreciation Expense – Other Equipment	
D	7981	Amortization Expense – Software / website	
D	7987	Amortization Expense – Intangible Assets other than software / website	
D	7995	Amortization Expense – Leasehold Improvements	
A	8112	Tangible Rights of Way - Land Held	For ADOT use only
A	8117	Tangible Rights of Way - Land Held	For ADOT use only
C	8141	Infrastructure Capital Purchase - To Be Depreciated	
D	8143	Infrastructure Capital Purchase - To Be Depreciated	
C	8145	Infrastructure Capital Purchase - Using Modified Approach	
D	8191	Improvements Other Than Buildings, Highways & Bridges Capital Purchase	
A	8192	Capital Outlay Excluded from Cost Allocation	For DES and CHA use only.
C	8193	Land Improvements Acquired by Purchase	
C	8196	Improvements Other Than Land Improvements and Improvements to Buildings - Acquired by Capital Lease	
A	8198	Land improvements Acquired by Capital Purchase	
A	8425	Non-depreciable Works of Art & Historical Treasures/Collections – Capital Purchase	
C	8483	Development in Progress	
D	8484	Patents, copyrights and trademarks – purchased or licensed	
D	8485	Internally generated patents, copyrights and trademarks	
D	8486	Rights-of-way, easements, extraction rights	
D	8583	Licenses and permits	
D	8584	Patents, copyrights and trademarks – licensed or purchased	
D	8485	Internally generated patents, copyrights and trademarks	

Added / Deleted / Changed	Account Number	Account Title	Restrictions (If Any)
A	8589	Other intangible assets acquired by capital lease	
A	8591	Other long-lived tangible assets to be expensed.	
A	8592	Non-Capital Equipment Excluded from Cost Allocation	For DES and CHA use only.
A	9201	In-Kind Efforts	
A	9203	Maintenance of Effort	
A	9205	Revenue Credit	
A	9207	Bad Debt Write-offs	For GAO use only